State of Alabama Unified Judicial System

## CHILD SUPPORT OBLIGATION

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For	rm CS-41 Rev.10/93 INCOIVIE STATEIVI	ENT/AFFIDAVII			
IN	IN THE COURT OF		COUNTY		
Pla	aintiffv. Defe	endant			
	AFFIDA\ , bei	/IT ng duly sworn upon my oath, state	e as follows :		
1	I am the plaintiff defendant in the ab	ove entitled matter.			
2	I am  currently employed. My employer's name and	address is:			
	Not currently employed.  My last employer's name and address is:				
	Last position title:				
	Average monthly salary last year of employment: \$				
3. ( <i>Foi</i>	My gross monthly income includes: r example: of income that must be included, see back of form. If income	varies by month, enter the estimated averag	ge monthly income.)		
	Employment income Self-employment income Other employment-related income Other non-employment related income	\$			
	Total	\$ 			
	3a. I incur the following amount monthly for child-care	\$(if none, write "None")			
	3b. The child(ren) of the parties is/are	<b>,</b> , , , , , , , , , , , , , , , , , ,			
	not covered by health insurance from me and/or my employer.				
	Covered by health insurance and I pay the Following amount monthly for the insurance Coverage.	\$(if none, write "None")			
4.	I understand that I will be required to maintain all in (including my most recent income tax return) and that s by the court.				
5.	I understand that any intentional falsification of the info shall be deemed contempt of court.	ormation presented in this income s	statement/affidavit		
		nt			
Sw	orn to and subscribed before me this				
	y of, 19				
	ary/Clerk/Register				

## **EXAMPLES OF INCOME THAT MUST BE INCLUDED IN YOUR GROSS MONTHLY INCOME**

- 1. Employment Income shall include, but not be limited to, salary, wages, bonuses, commissions, severance pay, worker's compensation, pension income, unemployment insurance, disability insurance, and Social Security benefits.
- Self Employment Income shall include, but not be limited to, income from self-employment, rent, royalties, proprietorship of a business, and joint ownership of a partnership or closely held corporation. "Gross income" means gross receipts minus ordinary and necessary expenses required to produce such income.
- 3. Other Employment Related Income shall include, but not be limited to, the average monthly value of any expense reimbursements or in-kind payments received in the course of employment that are significant and reduce personal living expenses, such as a furnished automobile, a clothing allowance, and a housing allowance.
- 4. Other Non-Employment Related Income shall include, but not be limited to, dividends, interest, annuities, capital gains, gifts, prizes, and pre-existing periodic alimony.

## RULE 32, ALABAMA RULES OF JUDICIAL ADMINISTRATION, PROVIDES THE FOLLOWING DEFINITIONS:

Income. For purposes of the guidelines specified in this Rule, "Income" means the actual gross income of a parent, if the parent is employed to full capacity, or if the parent is unemployed or underemployed then it means the actual gross income the parent has the ability to earn.

Gross Income.

"Gross income" includes income from any source, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay pensions, interest, trust income, annuities, capital gains, Social Security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, prizes, and preexisting periodic alimony.

"Gross income" does not include child support received for other children or benefits received from means – tested public assistance programs, including but not limited to, Aid to Families with Dependent Children, Supplemental Security Income, food stamps, and general assistance.

Self - employment Income.

For income from self-employment, rent, royalties, proprietorship of business, or joint ownership of a partnership or closely held corporation, "gross income" means gross receipts minus ordinary and necessary expenses required to produce such income, as allowed by the Internal Revenue Service, with the exceptions noted in Rule 32 (B)(3)(b).

Under those exceptions, "ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support.

Other Income. Expense reimbursements or in-kind payments received by a parent in the course of employment of self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.